

EXHIBIT J - MODIFIED SERP-RELATED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED**	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED																								
Scheduled Liability: 10417038 Date Filed: 10/10/2008 Docketed Total: \$894,254.46 Filing Creditor Name: JOHNSON,ROBERT	Creditor Name JOHNSON,ROBERT Docketed Total: \$894,254.46 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$894,254.46</td></tr><tr><td></td><td></td><td></td><td>\$894,254.46</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$894,254.46				\$894,254.46	 Allowed Total: \$849,254.46 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$849,254.46</td></tr><tr><td></td><td></td><td></td><td>\$849,254.46</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$849,254.46				\$849,254.46
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$894,254.46																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$849,254.46																							
			\$849,254.46																							
Scheduled Liability: 10417039 Date Filed: 10/10/2008 Docketed Total: \$1,679.02 Filing Creditor Name: LIND,RICHARD	Creditor Name LIND,RICHARD Docketed Total: \$1,679.02 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,679.02</td></tr><tr><td></td><td></td><td></td><td>\$1,679.02</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,679.02				\$1,679.02	 Allowed Total: \$1,565.98 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,565.98</td></tr><tr><td></td><td></td><td></td><td>\$1,565.98</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,565.98				\$1,565.98
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,679.02																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,565.98																							
			\$1,565.98																							
Scheduled Liability: 10417037 Date Filed: 10/10/2008 Docketed Total: \$582,366.09 Filing Creditor Name: NORTHERN,EDWARD	Creditor Name NORTHERN,EDWARD Docketed Total: \$582,366.09 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$582,366.09</td></tr><tr><td></td><td></td><td></td><td>\$582,366.09</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$582,366.09				\$582,366.09	 Allowed Total: \$543,255.33 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$543,255.33</td></tr><tr><td></td><td></td><td></td><td>\$543,255.33</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$543,255.33				\$543,255.33
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$582,366.09																							
			\$582,366.09																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$543,255.33																							
			\$543,255.33																							
		<div>Total Claims To Be Allowed: 3</div> <div>Total Amount As Docketed: \$1,478,299.57</div> <div>Total Amount As Allowed: \$1,394,075.77</div>																								

* See Exhibit L for a listing of debtor entities by case number.

** The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.